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2      Entered on Docket  
3      May 02, 2007  
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A handwritten signature in black ink, appearing to read "R. B. Riegle".

Hon. Linda B. Riegle  
United States Bankruptcy Judge

6      **LEWIS AND ROCA LLP**

7      3993 Howard Hughes Parkway, Suite 600  
8      Las Vegas, NV 89169-5996  
9      Facsimile (702) 949-8321  
10     Telephone (702) 949-8320

11     Susan M. Freeman AZ State Bar No. 004199  
12     Email: sfreeman@lrlaw.com  
13     Rob Charles NV State Bar No. 006593  
14     Email: rcharles@lrlaw.com

15     *Attorneys for USACM Liquidating Trust*

16      **UNITED STATES BANKRUPTCY COURT**

17      **DISTRICT OF NEVADA**

18     **In Re:**

19     **USA Commercial Mortgage Company**  
20     **06-10725 – Lead Case**

21     **USA Capital Realty Advisors, LLC**  
22     **06-10726**

23     **USA Capital Diversified Trust Deed Fund,**  
24     **LLC**  
25     **06-10727**

26     **USA Capital First Trust Deed Fund, LLC**  
27     **06-10728**

28     **USA Securities, LLC**  
29     **06-10729**

30     **Debtors.**

31     Jointly Administered

32     Chapter 11 Cases

33     Judge Linda B. Riegle Presiding

34     Date: June 15, 2006

35     Time: 10:00 a.m.

36     **Affecting:**

37      All Cases

38     **or Only:**

39      USA Commercial Mortgage Company

40      USA Capital Realty Advisors, LLC

41      USA Capital Diversified Trust Deed Fund,  
42     LLC

43      USA Capital First Trust Deed Fund, LLC

44      USA Securities, LLC

45      **ORDER APPROVING STIPULATION RE PRIORITY CLAIM**  
46      **OF DANIEL OBERLANDER**

The Stipulation by and between USACM Liquidating Trust (the “USACM Trust”) and Daniel Oberlander (“Oberlander”) came before the Court for consideration, and good cause appearing, it is

**ORDERED:**

3632

1. The stipulation [ DE  ] is approved;
2. Claim Nos. 10725-00762 and 10725-00952 filed by Oberlander as unsecured priority claims be and hereby are disallowed in their entirety on the ground that they have been amended and superseded by Claim No. 10725-00969;
3. The USACM Trust objection to Claim No. 10725-00969 is withdrawn; and
4. Claim No. 10725-00969 be and hereby is allowed in the amount of \$1,482.58 as an unsecured priority claim pursuant to 11 U.S.C. 507(a)(4).

###

**SUBMITTED BY:**

LEWIS AND ROCA LLP

By: /s/ RC (#6593)  
Susan M. Freeman, AZ 4199 (*pro hac vice*)  
Rob Charles, NV 6593  
3993 Howard Hughes Parkway, Suite 600  
Las Vegas, Nevada 89169-5996  
Telephone (702) 949-8320  
Facsimile (702) 949-8321  
*Counsel for USACM Liquidating Trust*

**APPROVED AS TO FORM AND CONTENT:**

## GOOLD PATTERSON ALES & DAY

By: *ST 43B #6238*  
Kelly J. Brinkman, NV 6238  
4496 S Pecos Road  
Las Vegas, NV 89121  
Telephone (702) 436-2600  
Facsimile (702) 436-2650  
[kbrinkman@gouldpatterson.com](mailto:kbrinkman@gouldpatterson.com)  
*Attorneys for Daniel Oberlander*